



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

SEP 05 2003

REPLY TO THE ATTENTION OF

MEMORANDUM

Subject: Superfund Site No. B55P
N-Forcer, MI
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team *Darius L. Taylor*
Program Accounting & Analysis Section

Through: Anthony Audia, Chief *D.L. Taylor for A. Audia*
Program Accounting & Analysis Section

To: Peter Felitti, Attorney
Multi-Media Branch II, Section IV

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for N-Forcer, MI site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2001 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72%

(FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), and 42.38% (FY 2001), respectively. Indirect cost rates for FY 2002 and FY 2003 will be 42.38% and are based on FY 2001 costs. These rates are provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through July 31, 2003. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS	DEFINITION
21.11	Per Diem & Subsistence while on travel.
21.13	Common Carrier.
21.14	Privately Owned Vehicle.
21.15	Commercial Rental Vehicle.
21.17	Incidental Costs.
22.09	Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things. Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
25.35	Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
25.70	Interagency Agreements - Contracts and agreements with other Government Agencies.
25.76	Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
31.06	Protective Equipment and Clothing - Personal.
31.80	Other Equipment valued at more than \$500.
31.90	Other Equipment valued at less than \$500.
41.83	Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
41.85	Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.



U. S. Environmental Protection Agency



Office of Regional Counsel Region 5

FACSIMILE TRANSMITTAL FORM

Date: 5/13/04
Fax Recipient: Jim Freeman
Dept/Agency: U.S. DOJ
Fax number: 303-312-7331

Fax Sender: Tom Kneeger
Dept/Agency: _____
Telephone: _____
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Subject: _____

Number of Pages: 15 + cover

Comments: _____

